



3015 (02-09-04)

ANNUAL REPORT

OF

Name: LAKELAND SANITARY DISTRICT #1

Principal Office: 8780 MORGAN RD
P.O. BOX 289
MINOCQUA, WI 54548

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LAKELAND SANITARY DISTRICT #1**Utility Address:** 8780 MORGAN RD
P.O. BOX 289
MINOCQUA, WI 54548**When was utility organized?** 10/1/1975**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID A IMLAH**Title:** SUPERINTENDENT**Office Address:**8780 MORGAN RD
P.O. BOX 289
MINOCQUA, WI 54548**Telephone:** (715) 356 - 4454**Fax Number:** (715) 358 - 8830**E-mail Address:** lsdno1@newnorth.net

Individual or firm, if other than utility employee, preparing this report:

Name: JEFFREY COHEN CPA**Title:** OWNER**Office Address:** COHEN & ASSOCIATES, LLCP.O. BOX 130
PLOVER, WI 54467**Telephone:** (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:** cohen@coredcs.com

President, chairman, or head of utility commission/board or committee:

Name: REUBEN AHLBORN**Title:** PRESIDENT UTILITY COMMISSION**Office Address:**P.O. BOX 1002
MINOCQUA, WI 54548**Telephone:** (715) 356 - 5149**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JEFFREY COHEN CPA**Title:** OWNER**Office Address:** COHEN & ASSOCIATES, LLC
P.O. BOX 130
PLOVER, WI 54467**Telephone:** (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:** cohen@coredcs.com**Date of most recent audit report:** 2/14/2000**Period covered by most recent audit:** DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR DAVID A IMLAH**Title:** SUPERINTENDENT**Office Address:**
P.O. BOX 289
MINOCQUA, WI 54548**Telephone:** (715) 356 - 4454**Fax Number:** (715) 358 - 8830**E-mail Address:** lsdno1@newnorth.net

Name of utility commission/committee:

Names of members of utility commission/committee:

REUBEN AHLBORN, PRESIDENT

JIM BRAUN, SECRETARY

THOMAS WIPPERFURTH, TREASURER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	308,764	305,322	1
Operating Expenses:			
Operation and Maintenance Expense (401)	164,366	154,554	2
Depreciation Expense (403)	61,138	58,043	3
Amortization Expense (404)	0	0	4
Taxes (408)	5,615	5,539	5
Total Operating Expenses	231,119	218,136	
Net Operating Income	77,645	87,186	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	77,645	87,186	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	115,932	118,579	9
Miscellaneous Nonoperating Income (421)	519	13,008	10
Total Other Income	116,451	131,587	
Total Income	194,096	218,773	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	10,093	0	12
Total Miscellaneous Income Deductions	10,093	0	
Income Before Interest Charges	184,003	218,773	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	156,126	173,721	13
Amortization of Debt Discount and Expense (428)	24,229	24,229	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	180,355	197,950	
Net Income	3,648	20,823	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	639,562	618,739	19
Balance Transferred from Income (433)	3,648	20,823	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	643,210	639,562	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
BANK AND LGIP INTEREST	60,132	4
SPECIAL ASSESSMENT INTEREST	55,800	5
Total (Acct. 419):	115,932	
Miscellaneous Nonoperating Income (421):		
NONE		6
MISCELLANEOUS	519	7
Total (Acct. 421):	519	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NON-REGULATED SEWER	10,093	9
Total (Acct. 426):	10,093	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	308,764	0	0	0	308,764	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	308,764	0	0	0	308,764	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,558,527	3,421,674	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	736,201	690,291	2
Net Utility Plant	2,822,326	2,731,383	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	9,322,255	9,151,835	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	3,362,641	3,116,623	4
Net Nonutility Property	5,959,614	6,035,212	
Investment in Municipality (123)	0	0	5
Other Investments (124)	776,422	943,002	6
Special Funds (125)	566,174	685,939	7
Total Other Property and Investments	7,302,210	7,664,153	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	370,557	352,372	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	36,630	35,943	11
Other Accounts Receivable (143)	113,864	110,664	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,632	9,860	14
Materials and Supplies (150)	19,734	21,359	15
Prepayments (165)	12,061	10,755	16
Other Current and Accrued Assets (170)	55,800	55,342	17
Total Current and Accrued Assets	612,278	596,295	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	139,054	163,283	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	49,206	39,783	20
Total Deferred Debits	188,260	203,066	
Total Assets and Other Debits	10,925,074	11,194,897	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,190,202	2,025,202	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	643,210	639,562	23
Total Proprietary Capital	2,833,412	2,664,764	
LONG-TERM DEBT			
Bonds (221)	3,210,000	3,615,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,210,000	3,615,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	48,718	30,580	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	47,998	54,063	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	96,716	84,643	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	29,000		35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	29,000	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,755,946	4,830,490	38
Total Liabilities and Other Credits	10,925,074	11,194,897	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	3,494,249	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)	42,508				5
Construction Work in Progress (395)	21,770				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,558,527	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	736,201	0	0	0	9
Total Accumulated Provision	736,201	0	0	0	
Net Utility Plant	2,822,326	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	690,291				690,291	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	61,138				61,138	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,039				3,039	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	3,002				3,002	10
Other credits (specify):						11
					0	12
Total credits	67,179	0	0	0	67,179	13
Debits during year						14
Book cost of plant retired	21,269				21,269	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	21,269	0	0	0	21,269	19
Balance End of Year	736,201	0	0	0	736,201	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	9,151,835	547,147	376,727	9,322,255	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	9,151,835	547,147	376,727	9,322,255	
Less accum. prov. depr. & amort. (122)	3,116,623	270,619	24,601	3,362,641	3
Net Nonutility Property	6,035,212	276,528	352,126	5,959,614	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	13,054	13,883	2
Sewer utility	6,680	7,476	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	19,734	21,359	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
GO 12-98 ISSUE	12,748	428	101,980	1
GO 7-93 ISSUE	2,794	428	18,617	2
GO 7-94 ISSUE	3,715	428	9,756	3
GO PROMISSORY NOTES	4,972	428	8,701	4
Total			139,054	
Unamortized premium on debt (251)				
NONE	0	0	0	5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,025,202	1
Changes during year (explain):		
TAX LEVY	165,000	2
Balance end of year	<u>2,190,202</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
GO BONDS 7-93	07/01/1993	09/01/2007	4.60%	700,000	1
GO BONDS 7-94	07/01/1994	09/01/2007	6.75%	330,000	2
GO NOTES 12-98	12/01/1998	09/01/2008	3.95%	2,180,000	3
Total Bonds (Account 221):				3,210,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense		2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		5
Total Accruals and other credits	<u>0</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		9
Total payments and other debits	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
GO BONDS 7-93	14,416	41,408	43,248	12,576	1
GO BONDS 7-94	7,985	22,830	23,955	6,860	2
GO NOTES 12-98	31,662	91,888	94,988	28,562	3
Subtotal	54,063	156,126	162,191	47,998	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	54,063	156,126	162,191	47,998	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,454,761	0	0	3,375,729	0	4,830,490	1
Add credits during year:							
For Services	7,372			2,551		9,923	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION OF GRANT				84,467		84,467	5
Balance End of Year	1,462,133	0	0	3,293,813	0	4,755,946	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							
						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	776,422	2
Total (Acct. 124):	776,422	
Special Funds (125):		
JOINT UTILITY SINKING FUND	203,810	3
EQUIPMENT REPLACEMENT FUND	319,849	4
VEHICLE FUND	42,515	5
Total (Acct. 125):	566,174	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	36,630	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	36,630	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	104,255	11
Merchandising, jobbing and contract work		12
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	9,609	13
Total (Acct. 143):	113,864	
Receivables from Municipality (145):		
RECEIVABLE FROM TOWNS	3,632	14
Total (Acct. 145):	3,632	
Prepayments (165):		
PREPAID INSURANCE	12,061	15
Total (Acct. 165):	12,061	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
DEFERRED PROJECT COSTS	49,206	17
Total (Acct. 183):	49,206	
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,436,707	0	0	0	3,436,707	1
Materials and Supplies	13,468	0	0	0	13,468	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	713,246	0	0	0	713,246	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,458,447	0	0	0	1,458,447	6
Other (specify):					0	7
Average Net Rate Base	1,278,482	0	0	0	1,278,482	
Net Operating Income	77,645	0	0	0	77,645	8
Net Operating Income as a percent of						
Average Net Rate Base	6.07%	N/A	N/A	N/A	6.07%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,107,702	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	641,386	3
Other (Specify):		4
Total Average Proprietary Capital	2,749,088	
Net Income		
Net Income	3,648	5
Percent Return on Proprietary Capital	0.13%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

UTILITY RELOCATIONS - ADDITION OF 1392' OF 8" WATERMAIN, 836' OF 6" WATERMAIN & REMOVAL OF 453' OF 6" WATERMAIN.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

OTHER ACCOUNTS RECEIVABLE (143) -- BILLING ADJUSTMENTS - \$9,609

OTHER DEFERRED DEBITS (183) -- DEFERRED PROJECT COSTS: LC W/M LOOP - \$5,310, ROGERS DRIVE EXT - \$4,684, WW PLANNING - \$14,956, OLD HWY 70W - \$18,490, WTR PLANNING - \$5,766. WILL BE CAPITALIZED UPON PROJECT COMPLETION.

Identification and Ownership - Contacts (Page iv)

June 13, 2001

Mr. David A. Imlah, Superintendent
Lakeland Sanitary District No. 1
8780 Morgan Road
P.O. Box 289
Minocqua, WI 54548-0289

2000 Analytical Review DWCCA-2985-PJL

Dear Mr. Imlah:

The Public Service Commission staff has completed its analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. You did a good job completing your annual report. We are closing the review of your 2000 annual report.

Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tm:w:\compl\Analytical Reviews\2000 analytical review letters\no prob CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	303,700	1
Total Sales of Water	303,700	
Other Operating Revenues		
Forfeited Discounts (470)	1,063	2
Other Water Revenues (474)	4,001	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	5,064	
Total Operating Revenues	308,764	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	86,189	5
General Operating Expenses (680-690)	78,177	6
Total Operation and Maintenance Expenses	164,366	
Other Operating Expenses		
Depreciation Expense (403)	61,138	7
Amortization Expense (404)		8
Taxes (408)	5,615	9
Total Other Operating Expenses	66,753	
Total Operating Expenses	231,119	
NET OPERATING INCOME	77,645	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	578	21,295	60,770	4
Commercial	381	64,996	113,427	5
Industrial				6
Total Metered Sales to General Customers (461)	959	86,291	174,197	
Private Fire Protection Service (462)	10		3,624	7
Public Fire Protection Service (463)	3		88,568	8
Other Sales to Public Authorities (464)	48	28,220	37,311	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,020	114,511	303,700	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	88,568	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	88,568	
Forfeited Discounts (470):		
Customer late payment charges	1,063	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,063	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,711	7
Other (specify):		
RECONNECT FEES	1,290	8
Total Other Water Revenues (474)	4,001	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	35,955	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	15,462	3
Chemicals (630)		4
Supplies and Expenses (640)	10,708	5
Repairs of Water Plant (650)	20,511	6
Transportation Expenses (660)	3,553	7
Total Plant Operation and Maintenance Expenses	86,189	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	34,518	8
Office Supplies and Expenses (681)	6,814	9
Outside Services Employed (682)	2,249	10
Insurance Expense (684)	11,047	11
Employees Pensions and Benefits (686)	19,526	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	4,023	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	78,177	
Total Operation and Maintenance Expenses	164,366	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		5,228	3
PSC Remainder Assessment		387	4
Other (specify): NONE			5
Total tax expense		5,615	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	21,691		4
Structures and Improvements (311)	38,657		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	100,962		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	6,468		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	167,778	0	
PUMPING PLANT			
Land and Land Rights (320)	2,277		12
Structures and Improvements (321)	10,119		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	102,576		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,698		20
Total Pumping Plant	124,670	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	18,424		24
Structures and Improvements (341)	7,314		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			21,691	4
Structures and Improvements (311)			38,657	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			100,962	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			6,468	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	167,778	
PUMPING PLANT				
Land and Land Rights (320)			2,277	12
Structures and Improvements (321)			10,119	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			102,576	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			9,698	20
Total Pumping Plant	0	0	124,670	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			18,424	24
Structures and Improvements (341)			7,314	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	438,885		26
Transmission and Distribution Mains (343)	1,742,806	107,942	27
Fire Mains (344)	0		28
Services (345)	315,714	17,477	29
Meters (346)	119,272	4,617	30
Hydrants (348)	145,482	4,790	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,787,897	134,826	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	198,721		34
Office Furniture and Equipment (372)	20,560	380	35
Computer Equipment (372.1)	0	1,146	36
Transportation Equipment (373)	48,653		37
Other General Equipment (379)	30,037		38
Other Tangible Property (390)	850		39
Total General Plant	298,821	1,526	
Total utility plant in service directly assignable	3,379,166	136,352	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	3,379,166	136,352	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			438,885	26
Transmission and Distribution Mains (343)	6,813		1,843,935	27
Fire Mains (344)			0	28
Services (345)	250		332,941	29
Meters (346)	1,455		122,434	30
Hydrants (348)	500		149,772	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	9,018	0	2,913,705	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			198,721	34
Office Furniture and Equipment (372)			20,940	35
Computer Equipment (372.1)			1,146	36
Transportation Equipment (373)	12,251		36,402	37
Other General Equipment (379)			30,037	38
Other Tangible Property (390)			850	39
Total General Plant	12,251	0	288,096	
Total utility plant in service directly assignable	21,269	0	3,494,249	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	21,269	0	3,494,249	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			13,055	13,055	1
February			10,380	10,380	2
March			10,250	10,250	3
April			9,900	9,900	4
May			13,160	13,160	5
June			13,680	13,680	6
July			17,575	17,575	7
August			16,455	16,455	8
September			12,205	12,205	9
October			11,385	11,385	10
November			8,790	8,790	11
December			9,305	9,305	12
Total for year	0	0	146,140	146,140	
Less: Measured or estimated water used in main flushing and water treatment during year				2,010	13
Less: Other utility use				11,069	14
Other utility use explanation:					15
TRICKLE - 1827, TOWER FLUSHING & TRICKLE - 198, LEAKAGE - 2220, DISTRICT USE & CONSTRUCTION - 6824					
Water pumped into distribution system				133,061	16
Less: Water sold				114,511	17
Losses and unaccounted for				18,550	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,015	21
Date of maximum: 1/28/2000					22
Cause of maximum:					23
WATERMAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year				215	24
Date of minimum: 11/19/2000					25
Total KWH used for pumping for the year				164,139	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
325 MANITOWISH STREET	3	95	30	1,332,000	Yes	1
622 CEDAR STREET	4	90	20	1,332,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	3	4	1
Location	325 MANITOWISH STREET	622 CEDAR STREET	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	LAYNE	JACUZZI	5
Year Installed	1963	1983	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	925	925	8
Pump Motor or Standby Engine Mfr	US	GE	10
Year Installed	1963	1983	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	60	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)			4
	ET	ET	5
Year constructed	1963	1994	6
Primary material (earthen, steel, concrete, other)			7
	STEEL	STEEL	8
Elevation difference in feet (See Headnote 3.)	170	170	9
			10
Total capacity in gallons	75,000	300,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)			13
			14
Points of application (wellhouse, central facilities, booster station, other)			15
			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	280	0	0	0	280
M	D	1.500	220	0	0	0	220
M	D	2.000	892	0	0	0	892
M	D	4.000	2,914	0	0	0	2,914
M	D	6.000	44,048	836	453	0	44,431
P	D	6.000	120	0	0	0	120
M	D	8.000	39,009	1,392	0	0	40,401
M	D	10.000	14,134	0	0	0	14,134
M	D	12.000	2,268	0	0	0	2,268
Total Within Municipality			103,885	2,228	453	0	105,660
Total Utility			103,885	2,228	453	0	105,660

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	660	0	0	0	660		1
M	1.000	184	4	0	0	188		2
M	1.500	47	4	0	0	51		3
M	2.000	36	2	1	0	37		4
M	3.000	3	0	0	0	3		5
M	4.000	5	0	0	0	5		6
M	6.000	9	0	0	0	9		7
M	8.000	1	0	0	0	1		8
Total Utility		945	10	1	0	954	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	957	12	8	0	961	43	1
1.000	53	9	3	0	59	18	2
1.500	51	2	1	0	52	8	3
2.000	34	0	0	4	38	2	4
3.000	3	0	0	0	3	0	5
4.000	3	0	0	0	3	0	6
6.000	1	0	0	0	1	0	7
8.000	1	0	0	0	1	0	8
Total:	1,103	23	12	4	1,118	71	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	617	295	0	24	0	25	961	1
1.000	1	54	0	3	0	1	59	2
1.500	1	42	0	6	0	3	52	3
2.000	0	22	0	14	0	2	38	4
3.000	0	0	0	2	0	1	3	5
4.000	0	0	0	2	0	1	3	6
6.000	0	0	0	1	0	0	1	7
8.000	0	0	0	0	1	0	1	8
Total:	619	413	0	52	1	33	1,118	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	161	2	1		162	2
Total Fire Hydrants	161	2	1	0	162	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	162
Number of distribution system valves end of year:	251
Number of distribution valves operated during year:	149

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

THE DECREASE IN SUPPLIES & EXPENSE ACCOUNT (640) WAS DUE TO A NORMAL DECREASE IN SUPPLIES NEEDED IN 2000.

THE INCREASE IN REPAIRS OF WATER PLANT ACCOUNT (650) WAS DUE TO WATER MAIN LEAKS IN 2000.

Water Utility Plant in Service (Page W-08)

TRANSPORTATION EQUIPMENT (373) REMOVALS OF \$12,251 -- SOLD 2 TRUCKS IN 2000.

ALL OTHER ADDITIONS AND REMOVALS SUPPORTED BY STATISTICS WITHIN THE REPORT.

Water Mains (Page W-15)

WATER MAINS ADDED IN 2000 WERE FINANCED WITH AVAILABLE FUNDS.

Water Services (Page W-16)

SERVICES ADDED IN 2000 WERE FINANCED IN PART WITH CONTRIBUTIONS FROM CUSTOMERS AS SHOWN ON (F-17), AND IN PART WITH AVAILABLE FUNDS.

Meters (Page W-17)

AMOUNTS IN ADJUSTMENT COLUMN (E) REPRESENT RECLASSIFICATION BETWEEN METEF SIZES.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	551,989	1
Total Sewage Operating Revenues	551,989	
Other Operating Revenues		
Forfeited Discounts (631)	2,111	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	808	6
Amortization of Construction Grants (636)	84,467	7
Total Other Operating Revenues	87,386	
Total Operating Revenues	639,375	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	157,943	8
Maintenance Expenses (831-834)	109,923	9
Customer Accounting & Collection Expenses (840-843)	13,347	10
Administrative and General Expenses (850-857)	86,745	11
Total Operation and Maintenance Expenses	367,958	
Other Operating Expenses		
Depreciation Expense (403)	270,857	12
Amortization Expense (404)		13
Taxes (408)	10,653	14
Total Other Operating Expenses	281,510	
Total Operating Expenses	649,468	
NET OPERATING INCOME	(10,093)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.

3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
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Operating Revenues

NONE

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	2,111	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	2,111	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
LAB TESTING	808	6
Total Miscellaneous Operating Revenues (635)	808	
Amortization of Construction Grants (636):		
AMORTIZATION OF CONSTRUCTION GRANT	84,467	7
Total Amortization of Construction Grants (636)	84,467	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	18,795	1
Power and Fuel for Pumping (821)	10,278	2
Power and Fuel for Aeration Equipment (822)	47,140	3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)	21,530	5
Sludge Conditioning Chemicals (825)	32,496	6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	21,097	8
Transportation Expenses (828)	6,607	9
Rents (829)		10
Total Operation Expenses	157,943	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	11,008	11
Maintenance of Collection System Pumping Equipment (832)	14,697	12
Maintenance of Treatment and Disposal Plant Equipment (833)	84,218	13
Maintenance of General Plant Structures and Equipment (834)		14
Total Maintenance Expenses	109,923	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	9,387	15
Flat Rate Inspections (841)		16
Meter Reading (842)	3,960	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	13,347	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	25,132	19
Office Supplies and Expenses (851)	6,496	20
Outside Services Employed (852)	2,249	21
Insurance Expense (853)	11,047	22
Employees Pensions and Benefits (854)	32,957	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	8,864	25
Rents (857)		26
Total Administrative and General Expenses	86,745	
Total Operation and Maintenance Expenses	367,958	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		10,653	1
Local and School Tax Equivalent on Meters Charged by Water Department			2
PSC Remainder Assessment			3
Other (specify): NONE			4
Total tax expense		10,653	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	150		4
Structures and Improvements (311)	13,774		5
Service Connections, Traps, and Accessories (312)	281,468	8,595	6
Collecting Mains and Accessories (313)	2,031,687	35,385	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	541,599		9
Other Collecting System Equipment (316)	1,093		10
Total Collection System	2,869,771	43,980	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	11,020		11
Structures and Improvements (321)	36,750		12
Receiving Wells (322)	236,129		13
Electric Pumping Equipment (323)	579,593		14
Other Power Pumping Equipment (324)	12,775	19,625	15
Miscellaneous Pumping Equipment (325)	1,692		16
Total Collection System Pumping Installations	877,959	19,625	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	19,902		17
Structures and Improvements (331)	1,151,594	253,067	18
Preliminary Treatment Equipment (332)	107,685		19
Primary Treatment Equipment (333)	115,916		20
Secondary Treatment Equipment (334)	1,034,654	62,417	21
Advanced Treatment Equipment (335)	32,270		22
Chlorination Equipment (336)	121,250		23
Sludge Treatment and Disposal Equipment (337)	1,723,353	22,486	24
Plant Site Piping (338)	313,943		25
Flow Metering and Monitoring Equipment (339)	7,918		26
Outfall Sewer Pipes (340)	20,708		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			150	4
Structures and Improvements (311)			13,774	5
Service Connections, Traps, and Accessories (312)	550		289,513	6
Collecting Mains and Accessories (313)	8,213		2,058,859	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			541,599	9
Other Collecting System Equipment (316)			1,093	10
Total Collection System	8,763	0	2,904,988	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			11,020	11
Structures and Improvements (321)			36,750	12
Receiving Wells (322)			236,129	13
Electric Pumping Equipment (323)			579,593	14
Other Power Pumping Equipment (324)	10,248		22,152	15
Miscellaneous Pumping Equipment (325)			1,692	16
Total Collection System Pumping Installations	10,248	0	887,336	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			19,902	17
Structures and Improvements (331)			1,404,661	18
Preliminary Treatment Equipment (332)			107,685	19
Primary Treatment Equipment (333)			115,916	20
Secondary Treatment Equipment (334)			1,097,071	21
Advanced Treatment Equipment (335)			32,270	22
Chlorination Equipment (336)			121,250	23
Sludge Treatment and Disposal Equipment (337)			1,745,839	24
Plant Site Piping (338)			313,943	25
Flow Metering and Monitoring Equipment (339)			7,918	26
Outfall Sewer Pipes (340)			20,708	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	39,229	8,100	28
Total Treatment and Disposal Plant	4,688,422	346,070	
GENERAL PLANT			
Land and Land Rights (370)	951		29
Structures and Improvements (371)	200,336		30
Office Furniture and Equipment (372)	23,776	380	31
Computer Equipment (372.1)	0	1,146	32
Transportation Equipment (373)	53,321		33
Other General Equipment (379)	222,241		34
Other Tangible Property (390)	0		35
Total General Plant	500,625	1,526	
Total utility plant in service directly assignable	8,936,777	411,201	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	8,936,777	411,201	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			47,329	28
Total Treatment and Disposal Plant	0	0	5,034,492	
GENERAL PLANT				
Land and Land Rights (370)			951	29
Structures and Improvements (371)			200,336	30
Office Furniture and Equipment (372)			24,156	31
Computer Equipment (372.1)			1,146	32
Transportation Equipment (373)	15,839		37,482	33
Other General Equipment (379)			222,241	34
Other Tangible Property (390)			0	35
Total General Plant	15,839	0	486,312	
Total utility plant in service directly assignable	34,850	0	9,313,128	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	34,850	0	9,313,128	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	2.000	28	1	1	0	28		1
Sewer	4.000	971	2	0	0	973		2
Sewer	6.000	57	3	1	0	59		3
Sewer	8.000	6	0	0	0	6		4
Total Utility		1,062	6	2	0	1,066	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
2.000	7,240	0	0	0	7,240	1
4.000	3,683	0	0	0	3,683	2
6.000	1,102	0	0	0	1,102	3
8.000	66,833	357	277	0	66,913	4
10.000	10,691	0	0	0	10,691	5
12.000	2,622	0	0	0	2,622	6
Total Utility	92,171	357	277	0	92,251	